

**Amendments to the Specification**

Please replace the abstract at page 50 with the following:

ABSTRACT

In a flue gas treating system, an absorption tower (21), a reheating section (22) and a fan (23) are arranged in line on a vertical axis so as to function as at least a part of a stack for emitting the treated flue gas into the atmosphere. Moreover, in a flue gas treating process, the amount of ammonia injected in the denitration step (a denitrator (2)) [~~a denitrator (2)~~] and/or the amount of ammonia at a point downstream of the denitration step are determined so as to be on such an excessive level that ammonia or ammonium salt will remain in the flue gas introduced into the desulfurization step (absorption tower (21)) [~~absorption tower (21)~~]. Thus, the size and cost of the equipment can be reduced.